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Environment and Transportation
Committee



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THE MARYLAND HOUSE OF DELEGATES
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**HB 28 – INCOME TAX CREDIT ELDER CARE SERVICES
SUPPORT**

GOOD AFTERNOON CHAIR ATTERBEARY, VICE CHAIR WILKINS AND MEMBERS OF THE WAYS AND MEANS COMMITTEE. I AM HERE TO ASK FOR FAVORABLE CONSIDERATION OF HOUSE BILL 28, WHICH PROVIDES UNPAID CAREGIVERS WHO PROVIDE SERVICES TO OLDER FAMILY MEMBERS IN THEIR HOMES TO CLAIM QUALIFIED EXPENSES ON THEIR STATE INCOME TAXES OF UP TO \$5,000 FOR ONE FAMILY MEMBER AND UP TO \$10,000 FOR TWO OR MORE FAMILY MEMBERS. THE BILL CAPS THE TOTAL AMOUNT OF TAX CREDIT CERTIFICATES ISSUED IN ANY FISCAL YEAR AT \$5 MILLION.

THIS BILL AIMS TO EASE THE FINANCIAL BURDEN FACED BY CARE GIVERS WHEN TAKING CARE OF AN OLDER FAMILY MEMBER. THE SHARE OF AMERICANS LIVING IN MULTIGENERATIONAL HOUSEHOLDS HAS STEADILY RISEN OVER THE PAST HALF

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CENTURY. ONLY SEVEN PERCENT OF HOUSEHOLDS WERE MULTIGENERATIONAL IN
1971, WHILE THAT SHARE IS 18 PERCENT TODAY.

HB 28 OFFERS A TAX CREDIT TO CAREGIVERS TAKING CARE OF A FAMILY MEMBER
60 OR OLDER IN THEIR HOME AT LEAST SIX MONTHS OF THE REPORTING YEAR.

TO BE ABLE TO CLAIM THE CREDIT, THE TAXPAYER MUST FIRST SUBMIT TO THE
DEPARTMENT OF HEALTH THE TAXPAYER AND QUALIFIED FAMILY MEMBER'S
NAME, PROOF OF QUALIFIED EXPENSES AND ANY OTHER INFORMATION THE
DEPARTMENT REQUIRES.

QUALIFIED EXPENSES FOR WHICH THE CAREGIVER CAN CLAIM CREDIT

INCLUDE:

HOME HEALTH SERVICES; ADULT MEDICAL DAYCARE; FOOD PREPARATION AND
GROCERY SHOPPING, LIGHT HOUSEKEEPING; RESPITE CARE; AND DURABLE
MEDICAL EQUIPMENT AND HOME CARE EQUIPMENT AND SUPPLIES. THE TAXPAYER

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MUST SUBMIT WITH THE STATE INCOME TAX RETURN PROOF OF THOSE QUALIFIED EXPENSES.

ALONG WITH PROOF OF EXPENSES, THE TAXPAYER MUST SUBMIT A LETTER OF MEDICAL NECESSITY SIGNED BY A LICENSED PHYSICIAN OR NURSE PRACTITIONER THAT THE APPLICANT PROVIDED ASSISTANCE TO THE QUALIFIED SENIOR FAMILY MEMBER ASSISTANCE WITH AT LEAST THREE ACTIVITIES OF DAILY LIVING.

WE DO NOT HAVE SOLID STATISTICS ON HOW MANY MARYLANDERS ARE CARING FOR OLDER FAMILY MEMBERS IN THE CAREGIVER'S HOME; HOWEVER, THE DEPARTMENT OF AGING IN DESIGNING SUPPORT SERVICES FOR CAREGIVERS DURING COVID ESTIMATED THE NUMBER AT 250,000. WE **DO KNOW** THOSE WHO CARE FOR OLDER ADULT FAMILY MEMBERS FREQUENTLY GET LITTLE OR NO MONETARY COMPENSATION, AND IN MANY CASES IT CAUSES FINANCIAL HARDSHIP FOR THE CAREGIVER INCLUDING TIME OFF FROM A PAID JOB. AARP DATA FROM

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2017 FOUND THAT ACROSS THE UNITED STATES, OVER 53 MILLION US ADULTS WERE

UNPAID OLDER ADULT CAREGIVERS IN 2020. THOSE ARE NOT ALL PEOPLE

PROVIDING THAT CARE IN THEIR OWN HOMES, BUT IT PROVIDES SOME CONTEXT.

THE STATE OF MISSOURI ENACTED AN ELDERCARE TAX CREDIT BILL NEARLY 25

YEARS AGO, WITH LITTLE OBVIOUS FINANCIAL DETRIMENT TO THE STATE. THE

STATE OF ARIZONA ADOPTED SIMILAR LEGISLATION IN 2021 AND THE NEW JERSEY

STATE ASSEMBLY IS CURRENTLY CONSIDERING AN ELDERCARE TAX CREDIT BILL.

MARYLAND CAREGIVERS NEED THIS KIND OF FINANCIAL RELIEF AND SUPPORT.

THANK YOU FOR YOUR CONSIDERATION. I URGE A FAVORABLE REPORT.

Commented [DMLS#1]: [Missouri Family Caregiving | Givers \(joingivers.com\)](#)